

City of Columbus, Ohio

Exhibit C-1

Combining Statement of Net Assets

Internal Service Funds

December 31, 2001

(amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Purchasing/ Contract</u>	<u>Telecom- munications</u>	<u>Land Acquisition</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents							
Cash and investments with treasurer	\$ 27,595	\$ 2,879	\$ 1,733	\$ 82	\$ 256	\$ 361	\$ 32,906
Receivables (net of allowances for uncollectibles)	-	21	26	-	3	-	50
Due from other funds	13	-	-	-	20	31	64
Inventory	-	1,017	-	-	-	-	1,017
Property, plant and equipment, at cost	-	4,842	31,049	70	3,522	96	39,579
Less accumulated depreciation	-	(2,859)	(21,583)	(63)	(2,460)	(82)	(27,047)
Net property, plant and equipment	-	1,983	9,466	7	1,062	14	12,532
Total assets	<u>27,608</u>	<u>5,900</u>	<u>11,225</u>	<u>89</u>	<u>1,341</u>	<u>406</u>	<u>46,569</u>
LIABILITIES							
Accounts payable	5,952	818	1,298	-	8	5	8,081
Accrued interest payable	-	1	13	-	-	-	14
Accrued wages and benefits	5,029	168	213	-	3	18	5,431
Accrued vacation and sick leave	75	522	379	-	-	7	983
Bonds payable	-	540	4,395	-	-	-	4,935
Total liabilities	<u>11,056</u>	<u>2,049</u>	<u>6,298</u>	<u>-</u>	<u>11</u>	<u>30</u>	<u>19,444</u>
NET ASSETS							
Invested in capital assets	-	1,443	5,071	7	1,062	14	7,597
Unrestricted	16,552	2,408	(144)	82	268	362	19,528
Total net assets	<u>\$ 16,552</u>	<u>\$ 3,851</u>	<u>\$ 4,927</u>	<u>\$ 89</u>	<u>\$ 1,330</u>	<u>\$ 376</u>	<u>\$ 27,125</u>